UNITED STATES DEPARTMENT OF THE INTERIOR
HAROLD L. ICKES: SECRETARY

OFFICE OF EDUCATION: GEORGE F. ZOOK
COMMISSIONER

STATISTICS OF PRIVATE COMMERCIAL AND BUSINESS SCHOOLS, 1932-33

BEING CHAPTER VII OF THE
BIENNIAL SURVEY OF EDUCATION IN THE
UNITED STATES: 1932-84



BULLETIN, 1935, No. 2
[ADVANCE PAGES]

PREPARED'IN THE DIVISION OF STATISTICS
BY LESTER B. HERLIHY, ASSISTANT STATISTICIAN

UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON: 1934

CHAPTER VII

STATISTICS OF PRIVATE COMMERCIAL AND BUSINESS SCHOOLS, 1932-33

This bulletin is the eighth compilation of statistics on private commercial and business schools made by the Office of Education since 1900. The seventh, or preceding report, on this field of education was published for the year 1929.

SUMMARY OF THE MORE SIGNIFICANT DEVELOPMENTS

The effect of the economic situation on private commercial and business schools has been to reduce their enrollments, attendance, and activities by 1933 to the general level they were in 1905, a matter of 29 years ago.

A drop in day enrollments of about 52 percent since 1929, with a drop of only 20 percent in teachers, has the apparent advantage for the students of giving a ratio of 1 teacher to every 18 students instead of 28 students as in 1929.

Of the list of 1,826 schools canvassed in 1933, this report includes data for 651 schools, or 35.5 percent of the total.

At least 275 schools went out of existence from 1929 to 1933 and 147 were organized. Schools seem to be most stable in cities of from 30,000 to 100,000 population.

The level of the educational background of students entering private commercial and business schools is higher than in 1929. Only 66 percent had graduated from high school in 1929, whereas 77 percent had reached this level or beyond in 1933.

SOURCE OF DATA FOR PRESENT STUDY

A list comprising 1,826 schools was used for the purpose of this study. Of the 1,826 schools addressed by questionnaire, 661 schools in 45 States and the District of Columbia, as well as 7 schools in the outlying parts of the United States (Hawaii, the Philippines, and Puerto Rico), responded with data which could be used. Ten of the six hundred and sixty-one responses were received too late for inclusion in the State tables. However, all of these 10 are included in table 11 of this study, as each had a minimum enrollment of 100 students.

In addition to the 661 responses enumerated, 275 questionnaires were returned with indications that the school addressed had discontinued operations sometime during the interval since June 1929, when this Office previously gathered these statistics. Thus it will be seen that of the 1,826 schools canvassed by questionnaire, 936, or 51 percent of the list number, have been accounted for in this



bulletin. While the data for 1932-33 as presented by this study are as comprehensive in their scope as those offered by any of the previous periodic compilations made by the Office of Education since 1920, it is pertinent to remark that the value of these data could be substantially enhanced were it possible to secure a greater percentage of returns from private commercial and business schools. Only through a wider cooperation on the part of these schools will it be possible for the Office of Education to gather and present the statistics that may be used to gage the extent of the movements in this field of education.

SCHOOLS DISCONTINUED SINCE 1929

The reported mortality of 275 schools, or 15 percent of the total list, represents in all likelihood only a portion of the actual number discontinued since June 1929. As a matter of fact, it may be stated in connection with this list of schools that its chief tendency over the past 30 years has been largely one of change in its general character. Consequent wide fluctuations in the statistics in this field are revealed clearly by the comparative data reviewed in table 1, and by the 4 charts of figure 1 which supplement this table with a graphic description in terms of percentages of the expansion and contraction of various items as compared for the eight periods in the history of these schools since 1900.

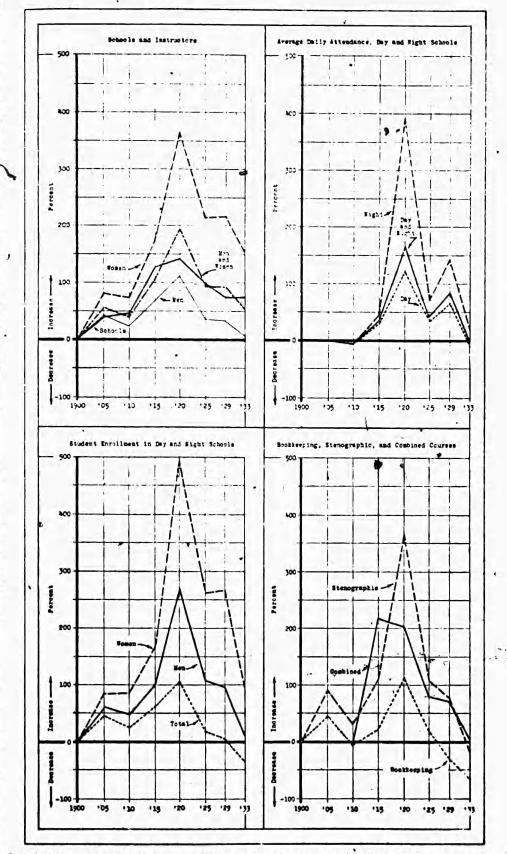
Moreover, these comparative data, marking regular intervals since 1900, not only reflect the vicissitudes of the private commercial and business schools for the first third of the present century, but reflect as well the progress of the movement made by the public-school systems of the United States in recognizing the need for commercial and business courses and in adding such to the curricula.

COMPARISONS OF 1983 WITH 1929

That the past 4 years have been difficult ones indeed for this type of institution is all too plainly shown by the comparison between the figures given for 1929 and 1933 on the various items in table 1. By coincidence, the number of schools reporting complete data for each of these periods is 651, and of this number, 504, or 77.4 percent, had reported also for the 1928-29 period. Thus, by reason of this circumstance, material has been furnished for both periods by a sufficiently large group composed of the same schools to permit an interesting and valid contrast between the beginning and the end of this critical 4-year period. In 1933 the total student enrollment dropped from 179,756 to 102,286, a 43-percent decrease, and the total average daily attendance figures went from 115,399 to 60,629, a 47.5-percent reduction from that reported for 1929.

Despite this drastic decline in total student enrollment for 1933, the number of instructors reported showed a reduction of only 843, or but





Statistical changes in percentages since 1900 on various items concerning the private, commercial, and business schools.



20 percent of the 1929 total of 4,074 instructors. The figures on this item of instructors have been given without any allowance having been made for the presence of part-time instruction. However, since the part-time factor has not entered into these compilations, the figures are comparable on the item of instructors for all or any two of the periods reviewed by table 1. On this basis, therefore, the average pupil-teacher ratio for 1933 was 18 students to a teacher, which represented 10 students less per teacher than in 1929.

In 1932-33 it will be noted from figure 1, that all the data on items of personnel, attendance, and enrollments with the exceptions of numbers of women instructors, and of women students enrolled for both day and night schools made recessions to points below those shown for 1905. In other words this field of education, in the matter of personnel, student enrollment, attendance, and other factors, as reported by 651 schools in 1932-33, has dropped back to the position it held 29 years ago. Only in one item as a total, namely, the percent of students enrolled attending daily, has it preserved any of the gain shown to have been made over this period of 29 years. This item fell off but 4 percent since 1929, and the 63 percent of the 95,457 students enrolled in the schools reporting average daily attendance for 1932-33 contrasts favorably with the 67 percent of the 171,862 shown for 1928-29, and is a considerably higher percentage than that for 1920 or 1925 of 52 and 51 percent, respectively. In what degree this general decline in the 1932-33 figures is due to the deleterious effects of the depression years, or to the influence of the addition of commercial and business courses by the public-school systems of the United States would be difficult to determine. However, it is logical to assume that both share responsibility in the matter, along with those constant factors of supply and demand in the business world which would exert so large an influence on the number enrolling for the training offered by this type of school.

COMPARISONS BY SIZE OF CITY

As shown by table 2, of the 936 questionnaires returned, 147, or 15.7 percent, came from schools which had been organized since June 1929, and 275, or 29.4 percent, were from schools discontinued during the past 4 years. This table presents by States, in three groups according to size of city, the number of schools reporting enrollment increases and decreases, as well as the number of schools which reported either their organization or discontinuance since June 1929. The permanency of the private commercial school seems closely related to the size of the city in which it is located. The greatest stability for the operation of this type of school seems to exist in cities of from 30,000 to 100,000 population, group II. Of the 47 schools in all groups reporting increases in student enrollment, only 6 or 12.7 percent were in group II,



as compared with 18 or 38.3 percent in group I cities, population 100,000 and more, and 23 schools or 49 percent in group III, population 30,000 and fewer.

Of the total of 297 schools reporting decreases in student enrollment since June 1929, group I reported 108 schools, or 36.4 percent; group II, 82 schools, or 27.2 percent; and group III, 107 schools or 36 percent of the total of 297 schools involved. Only in the number of schools organized since June 1929 is there found any variation from the even middle course which data on schools of the group II cities follow generally.' In number of schools organized there are more schools reported in group II than in group I. Of the 147 organized since 1929 for the three groups, group I reports 43, or 29.3 percent; group II, 47, or 31.9 percent; and group III, 57, or 38.8 percent of the total. Of the 275 schools discontinued since June 1929, group I accounts for 99, or 36 percent; group II for 56, or 20.4 percent; and group III for 120 schools, or 43.6 percent of the total. All of these data point quite definitely to the fact that the greatest stability is found among schools located in the group II cities, and the largest instability exists for schools in cities of group III.

SCHOOLS EXISTING BEFORE 1929

Of the 936 schools involved in this study, 514, or approximately 56 percent, were organized previous to June 1929 and were still operating in June 1933. Of these 514 schools, 47, or 9.1 percent, showed increased enrollments since June 1929, while 297, or about 54 percent, reported a decrease in enrollment.

ENROLLMENTS-TOTAL

The 651 private commercial and business schools reporting enrollments to the Office of Education in June 1933 had a total enrollment of 102,286, of which 39,402 were men, and 62,884 were women. The States having the largest total enrollment for the schools reporting are New York with 17,521, Pennsylvania with 9,260, and Ohio with 7,239. California with 6,375 follows closely in fourth place. These are also the States having the largest number of schools, New York with 71, Pennsylvania with 53, California with 44, and Ohio with 38. An enumeration of these data for each State reported is given in table 5.

ENROLLMENTS-DAY VERSUS NIGHT SCHOOLS

The total enrollment in day schools as reported on this item by 637 institutions was 76,240, of whom 27,638, or 36.3 percent, were men and 48,602, or 63.7 percent, were women; while for night schools 457 institutions reported a total enrollment of 26,046 students, of whom 11,764, or 45.2 percent, were men, and 14,282, or 54.8 percent, were



women. The day-school enrollment was 74.5 percent of the total day- and night-school enrollment, while the night-school enrollment was 25.5 percent of the total enrollment and only 34.2 percent of the day-school enrollment.

ENROLLMENTS-DAY VERSUS NIGHT COURSES

The differences between day and night schools in enrollment for the various courses is markedly in favor of the day schools, for in no instance does the enrollment in any night-school course equal that for the corresponding day-school course. The closest any of the nightschool courses come to approaching an equality with day-school courses is in the enrollment of men for the accountancy courses. In this course the enrollment for men in the night school is 86.5 percent of the day-school enrollment of men in this course. However, for women in accountancy the night-school enrollment is only about 16 percent of the day-school enrollment for women in this course. The greatest differences found between day- and night-school enrollments by courses are for teacher training and salesmanship. For the teachertraining course only 2.1 percent as many women were enrolled in the night classes as in the day classes, and for the salesmanship course only 8.4 percent as many men were enrolled in the night school as in the day school. For the secretarial course only 8.8 percent as many women were enrolled at night as in the day time.

Compared with the distribution by sex of day-school enrollments there are relatively more men than women enrolled for each course in night schools. Evidently more men than women are attending night schools for supplementary training with a view to preparing for advancement in their particular line of work. With the exception of the enrollments in the courses of bookkeeping and salesmanship, women outnumber men both in day- and night-school enrollments. The greater enrollment, however, in each course is found in day schools for both men and women.

EDUCATIONAL BACKGROUND OF STUDENTS

The distribution of students in both day and night schools who reported their educational background upon entering commercial school is presented in table 3, according to the course in which they are enrolled. Approximately 10 percent of the students in these private commercial and business schools have had only an eighth-grade education or less, about 13 percent have had some high-school work 64 percent have graduated from high school, and about 13 percent have had some college training. As compared with the percentages with various educational backgrounds in 1929, there has been a considerable gain, as 77 percent have had a full high-school course or more in 1933 as against only 66 percent in 1929. The bookkeeping and



commercial course had the greatest number and percentage of students, and the teacher-training course the least number and percentage of students for both the total enrollment and for those with each type of educational background.

A distribution of enrollments by school courses classified according to the amount of the students' previous education, given in table 4, shows that the course in accountancy has the largest percentage of students who have completed high school only; the teacher-training course has enrolled the largest percentage of students with some college training; the course in business administration has the largest percentage of those with some high-school training; and salesmanship has the largest percentage of students who have had only the eighth-grade education or less.

The teacher-training course also has the least percentage of students enrolled with any educational background of less than some college training while the subject of machine operation, as shown by table 4, has the least number of students enrolled absolutely and relatively, who have had some college training. It is interesting to note that for every 3 students enrolled in the secretarial courses who had had some high-school work but were not high-school graduates, 4 were enrolled who had had some college training. This ratio was 5 to 4 in 1929.

In connection with the educational-background of students in these private commercial schools in 1933 and 1929, as shown in table 4, columns 11 and 12, it is worth noting that the percentage of students who had some college training is greater in 1933 than in 1929. Only one-eighth was included in the group classified as having had "some high-school work" in 1933, but almost a fourth were in this group in 1929. Of the 1933 group almost two-thirds had completed high school while only slightly more than a half had reached this level in 1929. More than 13 percent of the 1933 group had some college training while only 11 percent of the 1929 students had received this much previous education. Less than a fourth of the students in 1933 had not completed high school, but more than a third of the students in 1929 were without a complete high-school background.

LENGTH OF COURSE

Of the 343 schools offering day courses in bookkeeping, 292, or 85 percent, have courses varying from 6 to 12 months in length. For stenography and typewriting 255 schools, or 90 percent, of the 282 reporting have the same range for this course, as have 180, or 66 percent, of the 269 schools giving the combined course. The length of the night-school courses in the different subjects varies widely, but in general is from one and one-half to three times that of the day courses.



57123-34-

BIENNIAL SURVEY OF EDUCATION, 1932-34

TABLE 1.—SUMMARY OF STATISTICS OF ALL PRIVATE COMMERCIAL AND BUSINESS SCHOOLS REPORTING, 1900 TO 1933

Item	1900	1905	1910	1915	1920	1925	1929	1933
i	2	*	44	5	•	7	8	,
Schools reporting.	373	525	541	843	902	739	631	651
Instructors: Men	699							
Total	2, 112	3, 276	2, 936	4, 309	6, 165	4, 105	4, 074	3, 231
Students, day and night schools: Meh		84, 621 61, 465	72, 887 61, 891	94, 870 88, 416	139, 551 196, 481	68, 247 120, 116	59, 541 121, 215	36, 543 65, 741
Total			_				179, 756	10 Tel 15 30 30 30
Students in day schools. Students in night schools. Avarage attendance, day schools. Average attendance, night schools.	70, 978 16, 094	113, 255 34, 205 46, 534 15, 676	100, 746 34, 032 44, 290 14, 593	130, 431 52, 855 60, 894 22, 670	214, 606	129, 283	120, 505 59, 251 77, 183	76, 240 26, 040 42, 225
.Total average daily attendance		62, 210	58, 883	83, 564	164, 662		115, 399	60, 629
Enrollment by courses		******		******	52	51	67	63
Bookkeeping or commercial course	50, 382 34, 505	72, 804 65, 370	47, 703 44, 868	60, 801 72, 362	106, 852 126, 055	41, 717 71, 173	35, 383 61, 226	16, 535 28, 372
course. Accountancy course. Business administration. Salesmanship Secretarial Teacher training			. 17, 720	38, 291	53, 430 11, 889	31, 669 6, 661	30, 389 8, 820 5, 673 9, 850	6, 547
Secretarial Teacher training Machine operating				P	23, 073	23, 832	34, 199	21, 293 1, 060

TABLE 2.—DATA RELATIVE TO ENROLLMENTS IN 766 PRIVATE COMMERCIAL AND BUSINESS SCHOOLS ACCORDING TO SIZE OF CITY IN 1932-33

State or outlying part	of schools to	ther of schools	po cr eni	6650	in- in ent	po en	hoolerting rease rolln ice J 1929	in in ent une	g	hook aniz ice J 1920	ed une	00	ncols ntin nco J 1925	une
	Number of which blanks	Number of reporti	Group I	Group II	Group III	Group I	Group II	Group III	Group I	Group II	Group III	Group I	Group II	Group III
t ,	2		4	5		7	8	,	10	11	12	13	14	15
Continental United States	1, 896	706	. 18		23	108	82	107	43	77	67	99	56	190
Alabama. Arizona Arkunsas Galifornia Jolorado	20 11 24 109 24	11 3 10 40 13		1	1 2	1	1 6	1 3 3 3	2	2 1 5 1	3 1	5 2	3 1 2 2	3 9 2
Connecticut	35 5 16 33 40	16 1 5 16 16	2		1	5 1 2 1	3	3		1 4	2	1 2 1	1	5



COMMERCIAL AND BUSINESS SCHOOLS

TABLE 2.—DATA RELATIVE TO ENROUMENTS IN 766 PRIVATE COMMERCIAL AND BUSINESS SCHOOLS ACCORDING TO SIZE OF CITY IN 1932-33—Continued

State or outlying part	of schools to nks were sent	ther of schools	por en	rting ease rollm ice Ju 1929	in- in ent	cr eni	hools rting ease rollm ice Ju 1929	de- in ent une	g	hools anize ice Ju 1929	ed une	COL	ools ntinu ice Ju 1929	ied ine
	Number of schools which blanks were	Number of	Group I	Group II	Group III	Group I	Group II	Group III	Group 1	Group II	Group III	Group I	Group II	Group III
1	3	8	4	8	6	7	8	•	10	11	12	18	14	15
Idaho Illinois Indiana Iowa Kansas	13 112 50 35 37	4 42 18 13 22	3	2	5	2 2 1	5 2 3 1	1 9 2 6		4	1	8 1 ⁸	5 1 1 2	3
Kentucky Louisiana. Maine Maryland. Massachusetta	36 22 19 19 81	17 6 7 7 18	1		1 	1 1 4 10	2	1 1	1 	1	1	1 1 2 2	2 1 1	33
Michigan Minnesota Mississippi Missouri Montana	35	30 16 11 16 3		1	i .	3 1 2	8 2 1 1 1	6 1 2 1	2 4	1	2 2 1 2	2 4	3	
Nebraska Novada New Hampshire New Jersey New Mexico	17 2 8 61 3	6 5 19	2			3	1 2 3	1 -1 2	4		1	1	3	
New York North Carolina North Dakota Ohio Oklahoma	208 36 15 91 37	95 14 9 43 15	*	····	1 1 1 2 1	20 12 3	9 1 1 1	6 1 4 8 3	10	8 3	3 3 1 2 3	26	3 2	200
Oregon Peansylvania Rhode Island South Carolina Bouth Dakota	17 121 12 18 7	9 62 5 8 4	1		i	12 2	14 2 1	2 9	3	4	3 1	1 8 1	2 2	7
Tennessee. Tenas Utah Vermont. Virginia	40 88 4 4 24	17 35 2 1			1	3 5	1 1	1 1	1 3 	3	3 8	3 1	2	4
Washington. West Virginia. Wisconsin. Wyoming	45 18 36 4	20 8 16 1				3	2 2	3 3	3	1	5 1 3	3	1 2	1 2 1
Outlying parts of the United States Hawaii Philippine Islands. Puerto Rico.	4 5 9	4 4 5			1		3			2 4	1		1 1 1	



TABLE 3.—DISTRIBUTION OF STUDENTS IN BOTH DAY AND EVENING CLASSES, IN VARIOUS COURSES IN 555 PRIVATE COMMERCIAL AND BUSINESS SCHOOLS, ACCORDING TO PREVIOUS EDUCATION, 1932-33

		*			Stu	dents				
Cinusi-	Eighti or	n grade less		high- work	High- gradu			college	То	tal
*	Num- ber	Per- cent	Num- ber	Per-	Num- ber	Per- cent	Num- ber	Per- cent	Num- ber	Per-
1	2	3	4	8	6	7	9	•	10	11
Bookkeeping . Stenographic	3, 726 1, 595	42.4 18.1	3, 315 2, 802		16, 538 11, 063	30. 6 20. 5	3,697 495	32. 8 22. 2	27, 276 17, 955	32. 21.
A ccountancy	1, 397 209 751	15.9 2.4 8.5	1,414 263 1,715	13. 2 2. 4 16. 0	6,616 4,602 9,919	12. 2 8. 5 18, 4	1, 160 516 2, 244	10.3 4.6 19.9	10, 587 5, 590 14, 629	12. 6. 17.
Salesmanship Husiness administration Machine operating	426 331 348	- 4.8 - 3.8 4.0	486 440 260	4. 5 4. 1 2. 5	1,703 1,549 1,717	3. 2 2. 9 3. 2	291 284 234	2. 6 2. 5 2. 1	2,906 2,604 2,559	3. 3. 3.
Teacher training	8, 792	100.0	10, 706	100. 0	293 54, 000	100.0	335 11, 256	3.0	84, 754	100.

TABLE 4.—DISTRIBUTION OF STUDENTS, BOTH DAY AND NIGHT CLASSES, ACCORDING TO PREVIOUS EDUCATION, IN VARIOUS COURSES IN 555 PRIVATE COMMERCIAL AND BUSINESS SCHOOLS FOR THE YEAR 1932-33

Previous educaj	lon		or con	eeping nmer- ourse	and	graphy type- ting' irse	book	nbined keeping stenog- y course	81	ount- ncy	Becre	tarial
			Num- ber	Per-	Num- ber	Per-	Number	- Per-	Number	Per-	Num- ber	Per-
1	<u>.</u>		2		4	. 8		7	8	,	10	11
Eighth grade or less			3, 726 3, 315 16, 538 3, 697	13. 7 12. 2 60. 6 13. 5	1, 595 2, 802 11, 063 2, 495	8. 9 15. 6 61. 6 13. 9	1, 397 1, 414 6, 616 1, 160	13.4	209 263 4, 602 516	3.7 4.7 82.3 9.3	751 1,715 9,919 2,244	5. 1 11. 7 67. 8 15. 4
Total			27, 276	100	17,955	100	10, 587	100	5, 590	100	14, 699	100
		sman- lip	adn	iness inis-	Mac	hine ating		cher		T	otal	
Previous education				11011					19	33	19:	29
	Num- ber	Per-	Num- ber	Per-	Num- ber	Per- cent	Num- ber	Per- cent	Num- ber	Per-	Num- ber	Per-
1	15	13	14	15	16	17	18	19	20	21	27	23
Eighth grade or less Some high-school work High-school graduates Some college training	426 486 1,703 291	14. 6 16. 7 58. 6 10. 1	331 440 1,549 284	13. 6 16. 9 59. 5 10. 9	348 260 1,717 234	12.7 10.2 67.1 9.1	9 11. 293 335	45. 2	8, 792 10, 706 54, 000 11, 256	10. 4 12. 6 63. 7 13. 3	12, 195 26, 428 62, 603 12, 688	10.7 23.2 55.0 11.1
Total	9.906	100	2. 804	100	9, 559	100	648	100	4, 754	100	118, 914	100



COMMERCIAL AND BUSINESS SCHOOLS

TABLE 5. - DISTRIBUTION OF 464 PRIVATE COMMERCIAL AND BUSINESS SCHOOLS ACCORDING TO NUMBER OF MONTHS REQUIRED FOR GRADUATION, OR FOR COMPLETION OF COURSE, 1932-33

		N	umber of se	chools givi	ng '	
•	Dag	y courses in	1	Nig	ht courses	In
Number of months required for graduation, or for completion of commercial course	Book- keeping or com- mercial	Steno- graphic and type- writing	Com- bined book- keeping and sten- ographic	Book- keeping or com- mercial	Steno- graphic and type- writing	Com- bined book- Reeping and sten- ographic
1	2		4	5	6 .	7
0	7 9 11 60 29 43 60 51 10 39 2 2 3 3	3 2 13 61 46 42 46 35 8 17	2 6 7 16 38 35 6 72 4 10 33 5	2 5 2 10 11 7 1 48 1 2 10 7	34 	
9 10	. 1	1 1 1	15 1	4	ii 1	i
2. 4	2	1	9	3 21 5 1 6	11 3 3	. 2
3	· 1	1		1 2 2	1 1 2	



TABLE 6.—INSTRUCTORS, STUDENTS, AND ATTENDANCE IN PRI-VATE COMMERCIAL AND BUSINESS SCHOOLS IN 1932-33

	Sc	hools	I	nstructo	ors		dents er nd nigh	rolled t classes)		Enrali ment
State or outlying part	In existence June 1933	Report- ing June 1933	Men	Wom- en	Total	Men	Wom- en	Total	Total average daily attend- ance	schrais retaria in. average dialy attend
1	2	3	4	5	6	7	8	•	10	m,
Continental United	1, 551	. 651	1,464	1.767	3, 231	39, 402	62, 884	102, 286	60, 629	95, 437
Alabama Arizona Arkansas California Colorado	- 13 10 19 93 16	5 4 6 44 6	5 5 7 73 15	10 10 11 113 18	15 15 18 186 33	207 64 175 1, 581 533	393 409 325 4,788 920	600 473 500 6, 369 1, 453	232 201 279 3, 076 791	51 176 500 5,927 1,450
Connecticut Delaware. 5 District of Columbia° Florida. Georgia	34 5 15 25 33	17 1 5 12 10	65 2 38 13 21	63 2 25 18 30	128 4 63 31 51	652 24 901 269 403	1,445 31 862 500 666	2, 097 55 1, 763 769 1, 069	1, 209 49 1, 080 344 611	1, 864 55 1, 763 754 1, 054
Idaho Illinois Indiana Iowa Kansas	10 93 43 32 28	1 31 18 13 18	1 47 27 24 9	3 90 36 35 15	137 63 59 24	56 1, 949 732 623 1, 285	122 3,533 1,374 1,121 1,825	178 5, 482 2, 106 1, 744 3, 110	123 3, 682 1, 388 1, 032 1, 369	178 5, 482 2, 106 1, 640 2, 962
Kentucky Louisiana Maine Maryland Massachusetts	28 18 15 16 78	13 5 5 6 26	- 19 3 9 37 57	40 3 20 9 89	59 6 29 46 146	500 57 163 484 3, 241	800 151 321 253 2,581	1, 300 208 484 737 5, 822	1, 011 96 363 559 3, 759	1. 227 304 194 724 5, 687
Michigan Minnesota Mississippi Missouri Montana	43 30 13 46 8	23 14 6 11 3	89 14 4 59 8	54 35 9 28 9	143 49 13 87 17	1, 489 363 454 1, 129 597	1, 715 1, 216 177 934 316	3, 204 1, 579 631 2, 063 913	2, 039 851 115 1, 210 672	3, 015 1, 489 031 2,023 913
Nebraska	14	3	5	9	14	114	405	519	222	519
New Hampshire New Jersey New Mexico	56 3	4 24	14 51	8 48	22 99	516 915	117 1, 633	633 2, 548	552 1, 566	612 2, 522
New York	174 31 13 78 33	71 10 8 38 15	160 4 11 100 25	319 16 12 84 35	479 20 23 184 60	3, 600- 132 213 2, 298 1, 161	11, 424 464 407 3, 840 1, 818	15, 024 596 620 6, 138 2, 979	9, 332 325 472 4, 995 1, 949	14, 987 561 552 6, 071 2, 935
Jegon Pennsylvania - Rhode Island South Carolina South Dakota	14 104 11 14 6	6 53 7 7 3	6 162 40 8 6	7 148 49 10 5	13 310 89 18 11	780 3, 684 3, 364 66 56	288 6,024 1,425, 173 277	1, 068 9, 708 4, 789 239 333	226 6, 125 1,419 222 187	716 7, 768 2, 927 186 433
Pennesséé Pexas Utah Vermont Virginia	35 77 3 4 20	17/ 31/ 2 1 10	45 65 9 2 18	71 70. 5 3 19	116 135 14 5 37	633 1, 261 395 18 255	958 1,996 600 42 745	1, 591 3, 257 995 60 1, 000	894 1, 829 316 40 706	1, 516 3, 196 990 60 837
Washington West Virginia Wisconsin Wyoming	40 16 30 3	19 6 13	45 13 24	41 12 21	86 25 45	1, 140 459 411	2,396 486 588	3, 536 945 999	1, 442 610 757	3, 121 945 993
Outlying parts of the United States Hawaii Philippine Islands Puerto Rico	3 4 8	3 1 2	8 6	10 6 6	18 12 10	401 433 95	319 159 121	720 .592 216	351 568 185	383 592 216



TABLE 7:—STUDENTS IN DAY AND NIGHT COURSES AND AVERAGE DAILY ATTENDANCE IN 651 PRIVATE COMMERCIAL AND BUSINESS SCHOOLS REPORTING IN 1932-33

				Enroll	ment		- 1		Averag	ze daily	atten	dance
Į į		Day co	ourses			Night	ourses		Dayco	urses	Nig	
State or outlying part	schools Iments	SI	tudent	5	Bu	8	tudent	s	of schools enrollments		, j	
	Number of schools reporting enrollments	Men	Women	Total	Schools reporting	Men	Women	Totel	Number of s reporting enrol	Students	Schools reporting	Students
10	2	3	1.	5		7	8	•	10	11	12	13
Continental United	637	27, 638	8, 602	76, 240	457	11, 764	14, 282	26, 046	588	42, 225	425	18, 404
Alibama. Arizona. Arkansas. California.	5 4 6 42 6	171 59 160 1, 211 393	334 344 298 4, 043 672	505 403 458 5, 254 1, 065	4 3 30 5	15 370	59 65 27 745 248		4 4 6 41 5	183 160 258 2, 429 549	3 3 3 28	49 41 21 647 249
Connecticut	16 1 5 12 10	300 16 291 230 361	901 19 655 439 589	1, 201 35 946 669 950	16 1 4 8 6	610 39	544 12 207 61 77		17 1 4 9	807 32 545 227 573	17 1 4 6 5	402 17 533 117 38
Idaho Illinois Indiana Iowa Kansas	1 31 17 12 18	21 1, 469 692 584 1, 240	56 2, 694 1, 286 1, 020 1, 750	77 4, 163 1, 978 1, 604 2, 990	1 22 11 7 7	35 480 40 39 45	66 839 88 101 75	101 1,319 128 140 120	19 16 12 17	32 2, 517 1, 295 982 1, 274	1 21 11 - 5	9: 1, 16: 9: 50 9:
Kentucky	13 3 5 5 26	470 48 159 100 1, 146	738 132 319 148 1, 769	1, 208 180 478 248 2, 915	8 1 1 5 20	9 4 - 384	62 19 2 105 812	92 25 6 489 2, 907	13 3 5 5 22	039 76 357 137 1,845	9 1 1 4 18	72 24 42 1, 91
Michigan Minnesota Mississippi Missouri Montana	28 14 6 10 3	1, 087 326 440 764 309	1, 442 993 152 849 32	2, 529 1, 319 592 1, 613 341	15 10 4 9 3	37 14	273 223 25 85 284	675 260 39 450 572	8	1, 627 612 76 831 451	14 11 4 8 3	411 231 37 22
Nebraska Nevada New Hampshire New Jersey New Mexico	3 4 20	100 490 308	341 74 923	564 1, 231	3 2 22	26	64 43 710	78 69 1, 317	3 3 17	188 484 724	2 3 18	3 6 84
New York North Carolina North Dakota Ohlo Oklahoma	v 8	2, 470 90 194 1, 284 968	7, 645 460 366 2, 823 1, 583	10, 115 550 560 4, 107 2, 551	56 6 4 28 10	- 42 19 1, 014	41 1, 017	4, 909 46 60 2, 031 428	. 6	286 429 3, 187	51 6 4 26 8	3, 5f 3 4 1, 80 23
Oregon	6 53 7 7 7 3	3, 191	249 4, 406 1, 161 142 246	6, 656 4, 352 195		1, 434 173 13	1, 618 264		43	1,325 194	6 38 6 5	1
Tennessee	17 31 2 1 10	279 311		2, 945 717 43		104 116	208 162 10	312 278 17	30 2 1	1, 556 211 28	8 17 2 1 5	10
Washington West Virginia Wisconsin Wyoming	19 6	378		773	11	81	91	172	6	510	14 5 5	84 10



TABLE 7.—STUDENTS IN DAY AND NIGHT COURSES AND AVERAGE DAILY ATTENDANCE IN 651 PRIVATE COMMERCIAL AND BUSINESS SCHOOLS REPORTING IN 1932-33—Continued

	l .			Enr	ollmen	it			A vera	ge dail;	y atten	idans
		Day c	ourses		1	Night	ccurses		Dayco	urses	Nig	
State or outlying part	of schools enrollments	s	tudent	s	rting	s 	tudent	s	of schools enrollments		ting	
	Number of reporting en	Men	Women	Total	Schools reporting	Men	Мотел	Total	Number of reporting enre	Students	Schools reporting	Students
1	2	. 8	4	5	6	7	8	9	10	11	12	13
Outlying parts of the United States Hawaii Philippine Islands Puerto Rico	3 1	157 433	153 159	310 592	2	149	45	194	2	143 368	1	2
Puerto Rico	2	42	90	132	2	53	31	84	2	115	2	

842888 ,—DAY-SCHOOL ENROLLMENTS, BY COURSE OF STUDY, IN 666 PRIVATE COMMERCIAL AND BUSINESS SCHOOL SCHOOLS REPORTING ON THIS ITEM IN 1932-33 Wош-ев 3103 [2522 8 | P | E 22788 Machine 2 24 Men 22425 3 52x8 2 2 4 2 854x3 984 2 ci. 5 2 2 Wom-1: N 14 14 253 B 12 E8 : Teacher training 3 Men - 00 C . 21 272 11 2 Wom-\$ \$ \$ \$ E Secretarial 2 15 Men 578 275a E 교교표 원들나온당 15 es. Salesmanship Wom-0 38 22 28 8 5522 8344 2 Men 12% a 84: 2552 28 822 8245 2 Business administra-tion Wош. еп 67 10 0 8 × 2 2 Men 4 LEs 35 5408 ş 62 388 = œ Wол-Accountancy x2 × × × × mm-m m 2= 100 2 Men 558 La 24 :58 8 48428 8 00 Combined bookkeeping and stenog-raphy 88855588 17. 0886555 15. 10886 15. 1 Wom 88 00 9 Men 27 -Stenography and typing Wош-32888 82225 Men 878 oi Bookkeeping or commer-ctal Wom-3 82.8 8 852 Men 8258 K 5588 0 8 1 8 2 8 E 38588 -Number of schools report 3 -8446 200 -Michigan Minnesota Misstssippi Missouri Montana Delaware
District of Columbia
Florida
Georgia State or outlying part Maine Maryland Massachusetts Continental United Connecticut Illinots Iowa Kansas ø Kentucky. California. Arkansas. TABLE labama dabo.



TABLE 8.—DAY-SCHOOL INROLLMENTS, BY COURSE OF STUDY, IN 565 PRIVATE COMMERCIAL AND BUSINESS SCHOOLS REPORTING ON THIS ITEM IN 1932-33—Continued Won-225 21328 80 Machine 35 52 :5 Men PEVOY *=*## 32 52 3 Wom-78 8 8 8 m 1-2 Tencher 0 Men 2 -2 Wom-\$2888 8 25888 Secretarial Men តាកម្មខ -358 5 3.2±=2 22 23 Salesmanship Wolling-\$1: 838 22 Men . = 5 8 5 ı = =35 2 Business administra-Wom-252 24 22 \$. 3 12 Men 正質四 55 21222 83 Wom-1.82E Accountancy 23 2 - 25 5.5 2 Men 24 . 24 x 1 3 Combined bookkeeping and stenog-raphy Won. 212 1, 181 214 55 5 5 E 2555 E 19828 77 Men 54487 CERXE 32022 2-284 8 = Stenography and typing Won. 34428 28888 동성상상 \$ 7825 Ŧ Men 22223 28258 23+1-22 8 322 Bookkeeping or commer-cfal Wom-\$0258 35-55 E . E-28x 8 13 Men 82455 1.58831 35223 Num-ber of schools 1-0000 1-4300 Outlying part of the United States State or outlying part North Dakota. Ohio. Oklahoma. Nebraska New Hampshire New Jersey New York North Carolina Oregon Pennsylvania South Carolina. South Dakota... Tennessee. Vermont
Virginia
Washington
West Virginia Rhode Island.



TABLE 9.—NIGHT-SCHOOL ENROLLMENT BY COURSE OF STUDY, IN 359 PRIVATE COMMERCIAL AND BUSINESS SAUGHT-SCHOOL ENROLLMENT BY STUDY, IN 359 PRIVATE COMMERCIAL AND BUSINESS

State or outlying part	Num- ber of	Bookkeeping or commer- cial		Stenograph) and typing	tenography nd typing	Combined bookkeeping and stenog- raphy	ilned seping enog- hy	Accoun	Accountancy	ndmhr Si	Business administra- tion	Suken	Salesmanship	Secretarial	THE STATE OF THE S	Teacher	ther	Machine	Machine
	e port-	Men	Wom-	Men	Wom-	Men	Women	Men	Weam-	Men	Wom-	Men	Wom-	Men	W cum-	Men	Wom-	Men	Wom-
-	7	1	-			-	z	•	•	=	- =	=	=	12	=	2	=	=	2
Continental United States	359	2, 363	1, 703	1, 948	6, 183	15	833	2, 584	138	583	114	151	•	431	1, 393		91	467	469
Alabama Artaona Arkansas California Colorado	22.83	250 250 250 250	Botann	Suu 84	88558	122	428	140	8	7.0			413	, r==				88	7 2=
Connecticut Delaware District of Columbia Florida Georgia	7 - wee	\$0000g	8-222	なるればる	8 9 8 E E	5 60	8 50	£ 20	* 0 0 °	3	8			m (8 +1-	\$45°Z		1	g -	\$ 1 1
Idabo. Ilihois Indiana Iowa Kansas	-2546	25822	4 ± 2 × 2	975 81 81 80	REER	- <u>y</u> -x	18er=	** -	mm .					m m - P4	X-c P	-		=	2 : : :
Kentucky Louislans Maine Maryland Massachusetts	1533-1-7	22	18 1 37	12 7	82 5 2	21 4.8.8	2 2 2	1,745	3					N T	2 EE			≘ . ₹,	# 1 1 m
Michigan Minnesota Mississippi Missouri	22000	822288	25-75	227-128	38 38 38 38 38 38 38 38 38 38 38 38 38 3	10 10	18 2	115	6 00 m	31 31	69 1	82 52	o e	32	¥° 58		2	12 12 20 20 20 20 20 20 20 20 20 20 20 20 20	±2



TABLE 9.—NIGHT-SCHOOL ENROLLMENT BY COURSE OF STUDY, IN 359 PRIVATE COMMERCIAL AND BUSINESS SCHOOLS REPORTING ON THIS ITEM IN 1932-33—Continued

Btate or outlying part	Num- ber of	Bookkeeping or commer- cial	Bookkeeping or commer- cial	Stenography and typing	ping	Combine bookkeep and sten raphy	Combined bookkeeping and stenog- raphy	Ассои	Accountancy	Bus admii ti	Business administra- tion	Salesm	Salesmanship	Secretarial	tarial	Teacher training	Teacher	Mac	Machine
		Men	Wom-	Men	Wom-	Men	Wom-	Men	Wom- en	Men	Wom-	Men	Wom-	Men	Wom-	Men	Wom-	Men	Wom-
1		•	+	1	•	1	ao	•	61	=	=	2	=	13	2	11	20	13	2
Nebraska New Hampsbire New Jersey New York North Carolina	u-544	20850	87 78	4 to 5 4	358 12 2	84	22	88	∞ ∞	14	120	8	9	28	7.22			1 18	97
North Dakota Obio Oklaboma	4800	835	- 25 82	115	8888	220	-22	+ 28 ≈	12		2	10		8	358			9 7 2	
Pennsylvania	28	7	146	318	674	43	3	113	*	8		37	2	9	131		63	3	. e. e.
Khode Island South Carolina South Dakota	6 60 60	844	8 4 4	82	288	64	1	63	-	121	2			97	8.3			-	
Tennessee. Teres	rog.	32	22	∞ %	388	N m	10	8	63	20	1	e 9	+	77	88		İ	27.	24
Utah Vermont Vermont Washington West Virginia	u → 5 2 4	80837	25.120°	212	8~≈88	12 12	4	က်ဆိုက	00 m			- 2	9	38.50	88				
Wisconstn	*	8	163	+	7			+		- 00				. 2	1 21			-	
Outlying parts of the United States Hawnii Puerto Rico.	-4	18	61.00	60	12	1													

TABLE 10.—TOTAL NUMBER OF STUDENTS PURSUING SUBJECTS INDICATED IN 543 PRIVATE COMMERCIAL AND BUSINESS SCHOOLS IN 1932-33

State or outlying part	eporting	Adv tisi		Banl	king	Busi admi trat	nis-	Commarithmated realcul	netic apid	me	em- reial ag- shy	Cotan la	
	Schools reporting	Men	Women	Men	Women	Men	Women	Men	Women	Men	. Wотеп	Men	Women
1	2	3	4	5	6	7	h	9	10	11	12	13	14
Continental United States	543	1, 127	3,497	1, 433	2, 913	1, 643	1, 506	13, 432	21, 974	807	1,020	10, 035	15, 855
Alabama	3			2		2		93 35	141 87	2	16	56 29	32 42
Arkansas	5				!	7	2	106	187	2	2	94	170
California	42	1111	20	5	4	28	54	849	2, 589		8288	58	
Colorado	3	23	31	34	41 و	2		81	83	11.11		111	82
Connecticut	12	35	5	47	39	84	55	363	663	57	54	234	365
Delaware	1											3	
District of Columbia	5 9							108	120	6240		118	170
Florida	7	i	0	25	37	2	1	191	314			129	
daho	1	6	6			8	.,	16	17			15	15
llinois	22	17	4	153	68	35	10		764	1300		416	603
ordiana	14		July 1	6	2	12	0	472	633			464	477
0W8	7	6		3		6	24	108	224		11.1	109	
Kansas	14			80	80	3		138	520			328	326
Kentucky	8	18	8			17	13	292	194			288	190
Louisiana	3												
Maine	5		****		2	50	2	132	203	12	41	132	192
Maryland	19	17	5	20	50	17	17	20 280	102 574		66	20 228	
	01			-0		200	134	004	070			691	584
Michigan	21	37	129		81 55	308			676 291	400		152	
Minnesota	6		12	0	00	5			89			8	24
M issouri	8		17.05			10			636		3333	667	562
Montana	3			8	4			249				34	35
Nebraska	3			17	2		. 522.0	61	130			37	5
New Hampshire	3							83	139	32	24	32	
New Jersey	22				64							98	
New York	59		1, 032									635	
North Carolina	9			20		50		46	102			, 12	90
North Dakota	8			7	99				195			136	
Oblo	38		1, 098										
Oklahoma	10		50	55	54	75			259 111		3	268	
OregonPennsylvania	52		174	439	205				3, 558	24	294		
			633		633	20	77	51	. 70		7	41	68
Rhode Island	6 7		033		000	30	-77	51 62			1	62	
South Dakota	3						1777	49			Z.	46	
Tennessee	14		46	3				201	277	1 1	10	273	30
Texas	23				32						1	704	56
Utah	2							354					
Vermont	1	10	12		باللع	2		17				14	
Virginia	7	1 1						195				130	
Washington						15						181	6
					77				100		20		.1
Wisconsin	10	6	81	38		108	71	242	247	1	20	210	.10
Outlying parts of the United States													
		1		1		1		1	1	1	1	I .	
Philippine Islands	1					1.000	22.77	132		10	3 32	6	-2



TABLE 10.—TOTAL NUMBER OF STUDENTS PURSUING SUBJECTS INDICATED IN 543 PRIVATE COMMERCIAL AND BUSINESS SCHOOLS IN 1932-33—Continued

State or outlying part	En	English	Mac	Machine operation	ОЩС	Office practice	Shor	Shorthand	Bookkee	Bookkeeping and accounting	Sulesn	Sulesmanship	Ty	Typing
	Men	Women	Men	Women	Men	Women	Men	Мошеп	Men	Women	Men	Women	Men	Women
-	91	2	11	18	2	8	2	a	n	2	2	2	2	28
Continental United States	14, 692	33, 327	5, 566	10, 678	10,344	87, 188	12, 309	40, 146	15, 437	95. 255	5.217	. 60	16.450	
Arizons Arizons Arkapsas	1 49	22.83	523	202	22	281	115	322	87	113	B	9	169	341
Colorado	128	1,817	382	87.82	248	1, 363	222	2, 409	88	2, 632	183	122	13.4	355 258
Connecticut. Delaware	333	855	166	391	297	029	88	996	391	80 E	26	9 5	155	20
District of Columbia.	75	416	75	325	580	388	22	395		1		081	§ -	1, 050
Georgia	25.	472	\$ C\$	88	247	502	138	362	149	124	193	386	20.08	\$ 85
Tilnois Indiana	186	1,292	169	475	376	984	583	104	41	22	9 2	6	8	=======================================
Iowa Kansas	135	180	8350	282	338	361	273 135	330 449	\$ 1 5	28.02	25. 25. 25. 25. 25. 25. 25. 25. 25. 25.	200	285 163 163 163	1,812 802 428
Aenucky Louisiana Wains	7	220	150	3	219	185	240	488	373	807	8	37	437	10/
Maryland Massacusetts.	116	200	141	316	32 213	226 112 821	385	2 22 E	358		23	49	383.72	282
Michigan Minnesota Mississippi	1628	595	198	888	946	828	191	1,221	1.024	77.6	2 02	38. E	330	1, 531
Missouri Montana	200	327	82	30	177	15.25	25.23	25 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3827	222	, E	5 8 5 °	888	245 142 142

"	`	•
•	,	ı

		соммен	RCIAL ANI	b Busin	vess schools
1, 295 7, 620 489	3,328 4-1,129 5,517	876 205 287 1,333	1,838 437 1,838 447	908 828	
.38 .56 .00	130 130 130 130 130 130 130 130 130 130	58888	393 16 223 344 234 234	25 E	•
184 55	540 540 304	808 808	240		-
25.52	555 259 10 484		15 28		
2, 677 348	2, 009 655 167 3, 742	263 263 263 118	492 31 380 1, 055 143 242	55.20	
:32 F 2	1, 283 700 700 2, 418	84 270 661	316 16 221 221 256 256	193	4
1, 282 6, 896 387	3, 428 . 3, 143 . 229 . 229 . 5, 210	839 203 220 220 1, 220	545 34 429 1, 793 487 357	38 38	
1,472	820 820 820 820 820 1,830	23 2 2 5 2 5 2 5 2 5 2 5 2 5 2 5 2 5 2 5	35. 202 252 252 89	1188	
3,743 285 287 782	1,040 3,980 3,984	797 110 148 394 19369	330 330 528 239 239	828	
825.53	21.88.98 88.83.1	588888	130 136 123 123	48	†, †
2, 246 368 368	986 452 1,069	485558 48558	1 187 253 35 124		\
. 288	<u>\$</u> 588	388387	136 106 85 91		
5, 180 472	1,007 1,007 1,007 1,007	855 150 1.50 1.50 1.50	36 394 516 349 430	78	
1,273 858 25.2	25.00 gg gg	88288	13 214 159 320 320	201	
New Hampanire New York North Carolina	North Dakota Ohio Oklahoma Oregon Pennsylvania	Rhode Island South Carolina South Dakota Tennessee Texas	Utah. Vermont Virginia. Washington West Virginia.	Outlying parts of the United States Philippine Islands	*



				. 8	tude	nts e	nroll	ed	1	erag		
Institution and location		ach ers	1	n day	cc	nigh urses		'otal	at	aily tend nce	. 1	lours er day
									sloo	hools	1 2	hoofs
	Men	Women	Men	Women	Men	Women	Men	Women	Day schools	Night schools	Day schools	Night schools
1	2	3	4	5	6	7	8	. ,	10	II	12	-
ALABAMA						-	-	-	-	-		- -
Alverson Business College, Birmingham Ebeltoft Shortland School, Mobile Massey Business College, Montgomery ARIZONA	2	, 1	5	5 18		2 39	4	L BC			7	2 2 2 134
Great Western Business College, Phoenix. Gregg Shorthand School, Phoenix. Lamson Business College, Phoenix. Kitty Dixon School of Business, Phoenix.	3 1 1	3 3 2	2	6 64		5	20	118	60 35	3	6 8 6	2 2 3
ARKANSAS												
Fort Smith Commercial College, Fort Smith Capital City Business College, Little Rock Robinson Business College, Little Rock	1 2	3 2	40 30	80				80	60 98 25	10	6	
CALIFORNIA									20	10	8	3
Armstrong College, Berkeley Helen Wakeman Secretarial School, Jrkeley Glendate Secretarial School, Glendale California College of Commerce, Long Beach California Commercial College, Los Angeles (2711 W. 6th St.)	3	28 4 3 5	80		0	50 26 10	15	328 175 160 160	50 33 120	15 5 12	544	3 2 214
Efficience Business College, Los Angeles (747 S. Hill St.) Kurtz Educational Service, Inc., Los Angeles (606, S. Hill St.)	2	9	48		12	35	48 61	203 322	100 125	20	6	2
		2		300		60		360	60	10	Y.	2
MacKay Business College, Los Angeles (612 S. Figueroa).	4	4					120	496	1	100	(10)	10
Secretarial Training School, Los Angeles (808 S. Vernon Ave.) Willis Business College, Oakland (343 19th St.) Palo Alto Secretarial School, Palo Alto Pasadena Business College, Pasadena. Riverside Business College, Riverside.	2 2	3 2 3 3	12 25 46 26	125 142 124	24	172		335 125 198 124	53 60 28 82	30 49 10	6 6 7 5	2 2 2
		3	25 26		- 5	15	30 26	105 103	40 85	3	6	3
MacMaster-Paine College, San Francisco (1311 Sutter St.)	1	2	15	74	4	32		106	50		6	3
Racine's Western Institute of Accountancy, San Francisco (525 Market St.). The Dorothy Durham School for Secretaries, San	5 .	3 .	#	β4	102	50 33	102	33 .	30	12	6	21/4
Anta Barbara Business College, Santa Barbara anta Cruz Business College, Santa Cruz vinis Santa Monica Business College, Santa	1 3	5 2 1	8 33 35	189 68 60	6	37 12	12 33 41	226 68 72	93 51 40	20	6	2
tockton College of Commerce, Stockton	1	5	30 50	100	12	20	42 50	80 100	60	-	6	3
COLORADO							~	-50			6	••••
Parks School of Business, Denver	6 3 2 1	6 4 2 2	190 81 46 45	420 92 50 90	120 5	220 5 10	81 50	640 92 55 100	800 84 85 40	10	3 1.	2



AP.				Stu	ideni	s en	olled			rage		
	Ter	rs	In c			ight rses ly	To	tel	dai atte an	ly nd-	Hoper	urs . day
Institution and location	Men	Women	Men	Women	Men .	Women	Men	Women	Day schools	Night schools	Day schools	Night schools
1 :	2	3	4	5	6	7	8	9	10	11	12	18
CONNECTICUT Butler Business School, Bridgeport. Ellyer Y. M.C.A. Schools, Hartford. McKeown Secretarial School, Hartford.	1	2 2	10	45	186	46	31 186 13	65 45 87	20	18 32 28 44		3 2
Morse College, Hartford	1	3	127 7 5 36 45 24	142 55 112 151 45 74	5 31 25	50 31 31 78 25 37	160 14 10 67 70 48	192 86 143 229 70 111	100 61 65	20 25 26	5 5 5 5	21/2 3 21/2 21/2 21/2 2
DISTRICT OF COLUMBIA Senjamin Franklin University, Washington St. Patricks Academy, Washington Fample School, Washington Washington Preparatory School, Washington Wood's Secretarial School, Washington	3			9 220 330 46	80 112	120 50	610 150 112 29	220	200	230 150 120 25	6	2 434 3 3
FLORIDA Haddock Business University Inc., Jacksonville ones Commercial College, Jacksonville Tampa Business College, Inc., Tampa GEORGIA		3 2 2	50 29 94	67 61 108	13	19	50 44 94	57 80 108		14	5 6 5)4	2
latton Busifiess College, Atlanta	. 1	3 4 2 5	96 20	253 60	12		40 108 36 136	60 301 75 77	156 25		5 532 8 6	2 2
HAWAH Honolulu Business College, Honolulu Honolulu Y.M.C.A., Honolulu Phillips Commercial School, Honolulu		2 3 5		23	99	23 22	77 99 60	46 22 200		23	6	21/2
IDARO Boise Business University, Boise	. 1	3	21	56	3 35	66	56	122	32	25	6	214
Boyd Business School, Chicago (32 W. Randolph 8t.). Bryant and Stratton College, Chicago (18 S. Mich- igan Ave.).		5	1 6			•	97	339	35 500		5	2 234
Riglewood Business College, Chicago (741 Engle- wood Ave.). MacCormac School of Commerce, Chicago (1170 B. 63d St.). M. Alphonsus Commercial, Chicago (1456 Oakdale	1	7	150	160	40	50		210	375 100	90	53/ <u>6</u>	100
Ave.). Uptown Metropolitan Business College, Chicago (4750 Sheridan Rd.). White's Business College, Chicago (4719 W. Madison St.)		4	14	62	10	30	15	102	60	30		3
Summers College of Commerce, East St. Louis Evanston Business College, Evanston Brown's Business College, Galesburg The Gallagher School of Business, Kankakee	2 2 2 1 2 2	3 1 3		81	7		53 19 43 40	136	85		6 8	2



	T	_	T	di				=	$\overline{}$	=	-	=
Institution and location		each ers	Ir	St day urses	con	ight rses	-	otal	att	orage aily end- nce	. He	
	Men	Women	Men	Women	Men	Women	Men	Women	Day schools	Night schools	Day schools	
<u> </u>	2	3	4	5	6	7'	8	9	10	11	12	1
ILLINOIS—Continued Gem City Business College, Quincy Brown's Business College, Rockford Rock Island Business College, Rock Island Brown's Business College, Springfield Illinois Business College, Springfield Lake College of Commerce, Waukegan INDIANA	1 1 2	2 2 2 2 2 2	20 40 20 50 40 20 40 20 40 40 40 40 40 40 40 40 40 40 40 40 40	80 60 73 93	7 20 32 30 17	20 25 27 27 27 59	201 54 40 82 73 37	278 100 85 100 120 137	60	10 15 30 30 40,	6 :	2 2 3 3 3 3
Anthony Wayne Institute, Inc., Fort Wayne. International College, Fort Wayne. Luther Institute, Fort Wayne. Saint Mary Academy, Indianapolis. Lafayette Business College, Lafayette South Bend College of Commerce, South Bend. Wabash-Brown's College of Commerce. Terre Haute.	3	12 2 3	85 325 22 32 104 72	273 42 210 124 165		22 18	85 325 22 41 114 102	165 273 42 210 146 183	60 375 62 200 56 230 85	12 21	7 6 514 514 614	3 2
Brown's Business College, Davenport. American Institute of Business, Des Moines. Capital City Commercial College, Des Moines. University of Commerce, Des Moines. Fort Dodge Tobin Business College, Fort Dodge. Irish's Business College, Iowa City. National Business Training School, Sioux City. Waterloo Business College, Waterloo.	2 1 4 4 2 1 3	1 4 6 3 2 4 4	20 117 73 20 18 33 27	174	5 18	7 22 13 35	135	169 196 127 80 86 96 92	40 190 200 150 60	28	8	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
KANSAS The Salt City Business College, Hutchinson The Lawrence Business College, Lawrence Kansas Wesleyan Business College, Salina American Business College, Wichita Central Commercial College, Wichita Daque Business University, Wichita Wichita Business College Company, Wichita	4 2 1 2 2	6 4 2 3 4 7	30 50 50	146 75 75 100 340 569		40 4	10 3	75 75		6	2	2
Kentucky Sowling Green Business University, Bowling Green Sowling Green College of Commerce, Bowling Green Outhern Brothers Fugazzi School of Business. Lexington.	5	3		136 271		1 2	80 1	36 2		30 6 8		!\ ₇
LOUISIANA		3	18	101		3	18 1	04	85	3 6	1	
ugustin Commercial School, New Orleans	2	1	18	49	9	9	27	68	25	20 6	3	
MAINE Iaine School of Commerce, Bangor. ray's Portland Business College, Portland. ortheastern College of Business, Portland.	3 1 3	3 4 5		87 101 68		- 4			45	5		



				Sti	ident	s en	rolled		Ave	rage		
Institution and location	T'en er	ch-		day rses	con	ight.	(To	tal	da.		Ho	urs day
rostrucion and negrot	Men	Women	Men	Women	Men	Jomen	len	Women	Day schools	Night schools	Day schools	Night schools
		-	-	-	-		-		D		α	Z.
	2	•	•	3	6	7	8	9	10	11	15	13
MARYLAND												
Salumore College of Commerce, Baltimore	26 3 6	3	20	50	319 10	29 25	319 30 111	- 29 75 75		274 25 40	5	21 ₂ 3
MASSACHUSETTS `				•								•
ryant and Stratton Commercial School, Boston (334 Boylston St.). handler-Marlborough Schools, Boston (161 Massachusetts Ave.). lickox Secretarial School, Boston (12 Hunfington	5 J		180	720	80 148	320 50	260 148	1040 59	550	300	51/2	212
Ave.)		3		78	•••	107	75	75 107	15	30	Hu	2
fassachusetts Radio & Telegraph School, Inc., Boston (18 Boylston St.)	10		75		100	101	75	100	75	100		3
ne Bettley School of Accounting and Finance, Boston (921 Boylston St.) lerrick's Institute, Fall River hibodeau Business College, Inc., Fall River dalden Commercial School, Malden tinyon's Commercial School, New Bedford lerkshire Business College, Pittsfield backer College of Business Administration, Wor- cester	16 21 31 1 22 1	3	622 3 45 15 50 3	95 67 90	34 9 25 14	12 39 26 25 48	2348 71	32 134 93 115 97	622 25 94 30 80 26	689 100 62 28 30 35	5 4 5 5 5 5 5 5 5	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
airchild Office School, Worcester	. 1	3	2			18	3	92	45	8	51/4	2
Michigan Hamilton Business College, Ann Arbor Michigan Business and NormalCollege, Battle Creek Detroit Institute of Technology, Detroit Detroit Business University, Detroit Detroit Business Institute, Detroit Det	1 4 32 5 1 4 2 2 2 7	3 2 7 8 4 1 1 4 6	11 78 197 67 48 100 85 90 107 102	167 250 16 35 92	40 23	23 82 67 21 8		91 84 256 291 234 250 16 35 113 254		15 125 82 55 35 16	71.6 6 7 8 7	2 3 3 3
Ouluth Business University, Duluth Baker Business College, Minneapolis Balter Business College, Minneapolis Business School, Minneapolis Business School, Minneapolis Buboldt College, Minneapolis Blobe Business College, St. Paul Vinona Business College, Inc., Winona.	1 2 1 2 2 2 6	3 5 5	60 14 50 5	55 250 42	4	29 24 21	19	103 79 250 63	25 145 12 60	30 10 6 15 25	6 7 6	21/2 3 3 2 21/2
Mississippi	•											
lark School, Jackson	1	2	12	70	8	15	20	85	25	7	6	2
Missouri Chillicothe Business College, Chillicothe oplin School of Law and Commerce, Joplin entral Business College, Kansas City The Platt-Gard Business University, St. Joseph tity College of Law and Finance, St. Louis central Business College, Sedalia	5 1 2 5 46 3	9 3 3	552 38 75 40	348 70 260 60	_15	11 35 20 32	552 42 90 55 335 20	348 81 235 80 32 75	50 185	425 8 40 309	7	21/4 3 2 21/4



TABLE 11.—STATISTICS OF 308 PRIVATE COMMERCIAL AND BUSINESS SCHOOLS EACH OF WHICH ENROLLED 100 OR MORE STUDENTS, 1932-33—Continued

	1		Y	Stu	dent	s enr	oiled		Av	erage		
to to the second to the second		ich- rs	In	day	In r	night trses	Т	-	130	20.0		irs i.y
Institution and location	!						·	1		2		,
	1				-				Sign	100	1	le se s
	Men	Women	Men	Women	Men	Women	Men	Women	Day schools	Night schools	Dev school	Sietie settem
1	2	3		5	6	;	,	9	10	11	12	13
Montana	_			 								
Butte Business College, Butte Great Falls Commercial College, Great Falls Helena Business College, Helena	6 2	3	275 16 18	92 52	261 12 15	26	536 25 36	118	56	106 15	514 51 6	2 2
Lincoln School of Commerce, Lincoln	3		SO	204	7	25	 87	229	128	10		-3
Van Sant School of Business, Omaha New Hampshire	i	4		134				168		14	41,	214
Hesser Business College, Manchester	2	2	14	48	13	26	27	74	42	23	514	2
NEW JERSEY												
Hackensack School of Business, Hackensack	25 25	2 2 4	21	95		81	15 61 298	176	30 48	39	51: 5 3	2 .
wick Drake Secretarial School, Orange Drake Business School, Passaic Spencer's Business College, Paterson The Feakes Business College, Paterson Y.M.C.A. Schools, Paterson Drake College and Secretarial School, Plainfield.	2	1 1 2 1 3	11 34 25 13 20	62	13	33 26 42 30	51 38 21 35 197	117 67 104 60 116	93 60 48 47	19 32 40 141		2
New York	•											
Mildred Elley School, Albany All Saints Commercial School, Brooklyn (88 W hipple St.)	1	8	1	196	*4	18	5		150	13	5	2
Bedford School of Commerce, Brooklyn (1688 President St.)	2	3	6	180		28	14	180	177 75	35	5	2
Lamb's Business Training School, Brooklyn Madison School of Business, Inc., Brooklyn (1609 Kings Highway)	.,1	3	19	50 143	10	51	18	101	25	. 20	5	2
Pulsifer Institute, Brooklyn (5111 5th Ave.) St. Joseph's Commercial School, Brooklyn (342- 346 Bridge St.)	1	3 13	7	335	7	68	14	134 335	20 330	15	5	2
Powers St.)		4		100				100	100		5.	
Poppenhusen Institute, College Point Simira Business Institute, Eimira Nassau Secretariai School, Freeport amestown Business College, Janiestown.	3 3 2	3 2 2	60 5 58	75 55 77	8	20	136 60 13 58	75 84 77	107 15	7	514 512 514	2 21-2
amestown Business Colege, Jamestown pencer's Business Sebool, Kingston herman's Assistance Sebool, Mount Vernon penceria Sebool, Newburgh Bellard School Sental Branch Y. W. C.A., New		2 3 2	30	55	12	25	58 34 52 42	62 80 80	35 40 43	3 15 22	5 5	21/4 21/2 2
Fork City (610 Terington Ave.). Bird's Business Institute, New York City (416 E. 189th St., 394 E. 150th St.)	2			970		1684	. 1	1684	300	400	5	3
Brown School of Commerce, New York City (79 Madison Ave.)	. 2	7 2	31	90	30	60	61	150	80	55	5 -	2%
Burroughe School for Operators, New York City	-	- 4	, 10	65	15	36	25	100	59	42		2

	•		\$	tud	ents	enrol	led		Aret			
- 1	Teac		In d	3 7 1	n nicour	es i	Tol			nd-	Hou per d	
Institution and location			1		7	1	- ;		Ī	×.	i	.n
		i	1	1	1		7		sols	hool	slox	hool
	,	ue.	1	5	1	no.	- 1	nen	scho	1.80	scho	t sc
	Men	Women	Men	Women	Men	Women	Men	Women	Day schools	Night schools	Day schools	Night schools
	-		-			-	_		-	-	Ξ.,	_
1	2	3	4	5	6	7	8		10	n	12	13
New York-Continued	1											
ranklin School of Business, New York City (1482) Broadway)	4	3	10	154	41	47	51	201	163	43	5	214
Alnes School of Business Administration, New York City (501 Madison Ave.)	4	4	70	281	101	121	171	402	250	100	412	215
unts Point Secretarial School, New York City (1029 E. 163d St.)	2	2	4	117	14	76	18	93	72	18	4	2
atherine Gibbs School, New York City (247)	19	28		742				742	742		535	
a Salle Academy, New York City (44 2d St) ew York Academy of Business, New York City	16		500	· • · · ·			500	• • •	480		51.2	
(447 Lenox Ave.) ew York School of Filing, New York City	13	-	30	130	8	10	38	140	43 5	3	4	3
(Chrysler Bidg.) ratt School, New York City (62 West 45th St.)	3	5	23	96	24	90	87 47	400 186		40	414	234
hodes School, New York City (8-14 West 125th	. 1	2		60		- 25	20	85	75			3
be City Bank Institute, New York City (55	6	1	151				151		60		1	
Wall St.) he Packard School, New York City (253 Lexing-	12	15	131	707	113	235	351	942	356	150	5	21
inited States Secretarial School, New York City	3	2		68	10	- 20	12	88	18			3
(527 5th Ave.) Vashington-Manhattan Business School, New York City (1 Union Sq.)	2	3		60		20	20	80	IK.			3
Vestbrook Commercial Academy, Olean Vood-Purinton Secretarial School, Poughkeepsie AcKechnie-Lunger School of Commerce, Roches-	1	3 2	40 12	66 73	3	17 10	16	83 83	98 55	10	5	2 2
ter Rochester Business Institute, Rochester	11	8	209	327		232	92 389	559	300	200	5	21
pencer Business School, Schenectady Central City Business School, Syracuse	5	3	64		49	16 153	113		159	94	5	21
yracuse Secretarial School, Syracuse	3 2 3	333	25	62	24	20 28	49	90	40	25	5	23
Troy Business College, Troy	3	3	67	148	22	37	89	,185	12	35	0	2
NORTH CABOLINA						i.						
Vational Business Training School, Charlotte Miss Hardbarger's Secretarial School, Raleigh	2		39			1111	39				6	
NOBTH DAKOTA												
Capital Commercial College, Bismarcknterstate Business College, Farga	1		21 68	76 139	12	.34	25 80	81	24	1 4	5 5 %	3
Оню										1		
Conton Actual Business College, Canton	3	3	100	124	,17			144	17:	2 3	534	15.8
4th St.) Y.M.C.A. Business School, Cincinnati (1105 Elm	- 2	-	9 23							1	6 6	2
St.)			5 38						4		6 9	3
Bridge Ave.) Spencerian School of Commerce, Cleveland (3201		2	2 52	100			100				0 53	1
Euclid Ave.) Union Institute of Business, Cleveland (6501 De-	13		3 100	1						1100		3
*Includes schools in Boston, Mass., and Provide		2	2 1:	2 3	6 14	40	2	6 7	0 3	5 3	0 53	3 2



TABLE 11.—STATISTICS OF 308 PRIVATE COMMERCIAL AND BUSI. NESS SCHOOLS EACH OF WHICH ENROLLED 100 OR MORE STUDENTS, 1932-33—Continued

				St	uder	ıts er	rolle	d		erage		
Institution and location		ach- ers	ln	day ırses	COL	night irses nly		otal	att	aily end- ace	11.	ir.
	Men	Women	Men	Women	en	Women	Men	Women	Day schools	Night schools	Day schools	Algebra schools.
	2	3	4	5	6	7	8	,	10	11	12	14
Onio—Continued Wilcox College of Commerce, Cleveland (Public Sq. Bldg.). Bliss College, Columbus. Bluskeye State College, Columbus. Office Training School, Columbus. Sast Cleveland School of Business, East Cleveland (14242 Euclid Avenue). Butler County Business College, Hamilton. Jamilton Business College, Hamilton. Joerlin School of Commerce, Oberlin. Pierlin School of Commerce, Oberlin. Pierlin Business University, Tiffin Davis Business University, Tiffin Davis Business College, Toledo. Coungstown Business Secretarial School, Toledo Tri-State University, Toledo. Oungstown Business and Secretarial School, Youngstown OKLAHOMA Inid Business College, Enid. Blackwood Davis Business College, Oklahoma City. Draughon's Business College, Oklahoma City. Draughon's Business College, Tulsa. USEGON	3 6 3 5 5 1 2 2 4 4 3 3 2 2 1 1 2 2 2	2 9 24 4 22 4 1 1 3 3 2 0 5 4	89 12 34 27 59 69 25 10 50 24	293 231 68 89 30 66 67 185 120 100	11 53 18 15 8 25 60 2 16.	74 39 81 40 35 40 25 35	238 20 106 287 45 59 69 40 118 75 84 44 65 325 173 137	305 107 170 70 65 67 220 160 125	178, 315, 65, 314, 43, 74, 35, 120, 136, 150, 50, 100,	93 60 3 48 20 61 35	555 5 5 5 5 5 6 6 5 6 5 6 6 6 6 6 6 6 6	Carte and San h
ugene Business College, Eugene	1	1	16.	107	6	16	1343	123	23	8		
PENNSYLVANIA Itoona School of Commerce, Altoona ethlehem Buginess College, Bethlehem hurchman Business College, Easton hurchman Business College, Easton hurchman Business College, Erie hie Business College, Erie hie Commercial School, Inc., Eric hie Business, College, Du Bois hural Penna Business College, Harrisburg harbria-Rowe Business College, Johnstown hyoming Seminary, Kingston hural Penna Business College, Johnstown hyoming Seminary, Kingston hural Penna Business College, McKec-sport hural Business College, McKec-sport hural Business College, McKec-sport hilas Business College, McKec-sport hila Business College and College of Commerce, hilas Business College and College of Commerce, hilas Business College and College of Commerce, hilas Business College, Philadelphia (807 hilas Business College, Philadelphia (807 hilas Business College, Philadelphia (807 hilas Business College, Inc., Pittsburgh (535 hereet) her Taylor School, Philadelphia (1244 Duquesne hilas Conleys School, Pittsburgh (East Liberty) her School Philadelphia (East Liberty) her School, Pittsburgh (East Liberty) her School, Pittsburgh (East Liberty)	2 4 8 3 2 1 1 1 4 2 2 5 5 27 8 4 4 3 8 1 1 8	4 . 8 . 6 . 3	36 97 26 131 39 62 34 35 18 388 25	10 92 86 35 60 26 594 150 305	251 23 119 30	277 40 90 72	73 153 50 130 82 255 50 62 61 60 507 639 48 112 272	112 106 18 41 104 57 90 264 871 190 337 395	65 50 143 84 110 70 160 96 32 80 11 170 150 150	15 29 93 33 30 12 25	5512 5512 5514 5514 5514 5514 5514 5514	212222222222222222222222222222222222222



ABLE 11.—STATISTICS OF 308 PRIVATE COMMERCIAL AND BUSINESS SCHOOLS EACH OF WHICH ENROLLED 100 OR MORE STUDENTS, 1932-33—Continued

				Sti	iden	s enr	ollec		Ave	rage		
	Tea		In e	day rses		ight: rses ly	To	tal	da	ily nd-	Ho	
Institution and legition				+1	,	(-	sols.	×	sloc
	Men	Women	Men	Women	Men	Women	Men	Women	Day schools	Night schools	Day schools	Night schools
ì	2	3	4	5	6	7	8	•	10	11	12	13
PENNSYLVANIA—Continued		-								-		
tcCann School of Business, Reading. he Powell School of Business, Scranton he Scranton-Lackawanna College, Scranton ffice Training School, Uniontown Hilliamsport Dickinson Seminary, Williamsport hompson College, York	3 6 6 2 13 3	5 1 11	140	93 220 56 121	27 20 4	14	66 160 22 149	256 70 121	125 280 60 225	20 25 40 15	6 514	21/4 2 2 3 3
PUERTO RICO												
he Gregg Shorthand Business School, San Juan	3	4	33	69	36	23	69	92	87	50	61,2	21/4
RHODE ISLAND												
ryant Stratton College, Providence	16		29	57	24	30	268 53		409 92	30	5 51 ₄	2
SOUTH DAKOTA												
he Nettleton Commercial College, Sioux Falls	4	3	41	217		20	41	217	125	10	8	2
TENNESSEE												
chason City Business College, Johnson City. Coughou's Business College, Memphis. College, Inc., Memphis. Class Wylies' Office Training School, Memphis. Carrew Jackson University, Nashville	3 1 	3 3 3 3 2	44	185		18	97 50 31 150	200 85 300 185 50	30	15	615 6 614	
TEXAS												
orne Commercial College, Dallas braughon's Business College, Dallas deBride Business School, Dallas hamburger Select Business College, Dallas hamburger Select Business College, El Paso fassey Business College, Houston falson College of Husiness, Houston bort Arthur College, Fort Arthur an Antonio Business College, San Antonio College Commercial College, Tyler entral City Commercial College, Waco Coby's Practical Business College, Waco		6 3	265 160 14 43 31 33 93 25 325	135 35 86 79 32 62 63 283	5 42 97 20 4	8	120 265 160 19 85 31 0 913 29 325 36	135 35 92 15 79 50 70	175 50 40 35 55 51 60 40	10 10 7 38 10 10	61-	2
UTAIL			3									
mithsonian Business College, Ogden atter-Day Saints Business College, Salt Lake City	7		64		101		79 316	108 492	174		636	3 234
Virginia												
Rewport News Business College, Newport News. The Pan-Armerican School, Richmond	5	7	18 35 46	150	15	30	50		35 135 175	65	5 7 6 6	2 2 2 2 2



•				Stu	ıden	ts en	rolle	d	Av	erage	
I marking to a seal I as a seal		rs		day rses	cou	rses	То	tal	att	aily end- ace	Hom per d
Institution and location	Men	Women	Men	Women	Men	Women	Men	Women	Day schools	Night schools	Day schools
1	2	3	4	5	6	7	8	9	10	11	12
Grays Harbor Business College, Aberdeen						- 11	,				
American Business Instituti, Seattle Seattle Secretarial School, Seattle Success Business University, Seattle Jenkins Institute, Spokane Kinman Business University, Spokane Northwestern Business College, Spokane Beutel Business College, Tacoma Knapp's Modern Business College, Inc., Tacoma Western Institute of Accountancy, Tacoma Yakinn Business College, Yakima	2 1 3 2 8 7 6 2 3 4	1 2 2 3 1 9 5 2 3 2 2	28 16 48 140 111 98 76 39 46 22 25	54 37 347 200 23 316 177 113 198	3 37 17 20 22 178 7 11 30 116	19 11 163 25 1 214 1 12 31	31 53 65 160 133 276 83 50 76 138 25	73 48 510 225 24 530 178 125 229	40 100	30 10 17 85 7 17 20	5 2 5 5 5 5 5
Seattle Secretarial School, Seattle Secretarial School, Seattle Success Business University, Seattle Secretarial School, Seattle Success Business University, Spokane Northwestern Business College, Spokane Beutel Business College, Tacoma Knapp's Modern Business College, Inc., Tacoma Western Institute of Accountancy, Tacoma Western Institute of Accountancy, Tacoma	1 3 2 8 7 6 2	2 3 1 9 5 2 3 2 2	16 48 140 111 98 76 39 46 22 25	37 347 200 23 316 177 113 198	37 17 20 22 178 7 11	11 163 25 1 214 1 12	53 65 160 133 276 83 50 76 138 25	48 510 225 24 530 178 125 229	40 100 181 80 250 96 78 93 8	35 30 10 17 85 7 17 20	5 5 2 6 5 5 6 6 5 5 6 6 5

0

